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2 Assistant United States Trustee

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4 Trial Attorney

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6 United States Department of Justice

7 Office of the U.S. Trustee

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13 Attorneys for the United States Trustee for Region 17

14 TRACY HOPE DAVIS

15 UNITED STATES BANKRUPTCY COURT

16 NORTHERN DISTRICT OF CALIFORNIA

17 SAN FRANCISCO DIVISION

18 In re:

19 FLOYD E. SQUIRES, III and
20 BETTY J. SQUIRES,

21 Debtors.

Case No: 17-10828-WJL

Chapter 11

Date: TBD; OST Requested

Time: TBD; OST Requested

22 **DECLARATION OF D A CLARKE FINNERAN IN SUPPORT OF UNITED STATES**
23 **TRUSTEE'S MOTION PURSUANT TO 11 U.S.C. § 1112(b) AND FEDERAL RULES OF**
24 **BANKRUPTCY PROCEDURE 1017(f) AND 9014, TO DISMISS OR CONVERT**
25 **CHAPTER 11 CASE**

26 I, D A Clarke Finneran, declare:

27 1. I am employed as a Bankruptcy Analyst in the Las Vegas office of the United
28 States Trustee for Region 17, which includes the Northern District of California. I have personal
knowledge of the following unless stated to be on information and belief, and as to those matters,
I believe them to be true. If called upon to testify, I could and would testify competently thereto.

2. I have reviewed various documents filed with the Court in connection with the
above captioned case as well as the Chapter 11 Quarterly Fee Information and Collection System
maintained by the United States Trustee Program.

1 3. On November 29, 2017, I conducted a telephonic Initial Debtor Interview (“IDI”)
2 in this case. Debtors Floyd E. Squires, III and Betty J. Squires (“Debtors”) and their counsel,
3 David N. Chandler, were in attendance.

4 4. During the IDI, I discussed the requirement to provide proof of adequate
5 insurance for all scheduled real properties and pay statutory United States Trustee quarterly fees.

6 5. On January 12, 2018, I received a copy of an e-mail from Jared Day, Trial
7 Attorney for the United States Trustee, to Debtors’ counsel requesting, inter alia, proof of
8 insurance for all remaining scheduled real properties including a spreadsheet specifying the
9 properties for which insurance was outstanding. Attached as Exhibit “A” hereto is a copy of the
10 e-mail and accompanying spreadsheet.

11 6. On January 26, 2018, I sent a follow-up email to Debtors’ counsel requesting,
12 inter alia, proof of insurance for all remaining scheduled real properties including a spreadsheet
13 specifying the properties for which insurance is outstanding. Attached as Exhibit “B” hereto is a
14 copy of the e-mail and accompanying spreadsheet.

15 7. On February 15, 2018, Debtors’ counsel provided additional insurance
16 information to the United States Trustee. However, proof of insurance has not been provided for
17 all of the Debtors’ real property. In accordance with my review of this matter, I have determined
18 that Debtors have failed to provide the United States Trustee with proof of insurance for at least
19 15 scheduled real properties as of the date of the filing of this Declaration. Attached as Exhibit
20 “E” hereto is a copy of a spreadsheet summarizing the status of the insurance information
21 provided as of the date of this Declaration.

22 8. Based upon my review of the Chapter 11 Quarterly Fee Information and
23 Collection System and the total disbursements reported by Debtors on the November 2017 and
24 December 2017 MORs, Debtors owe \$325 for the fourth quarter of 2017. Debtors paid the \$325
25 minimum fee. However, based on the reported disbursements, the total fee owed was \$650,
26 leaving an unpaid balance owed of \$325.

27 9. During their IDI, Debtors advised the United States Trustee that they were in the
28 process of completing their 2016 tax returns. To date, Debtors have not provided the United
States Trustee with a copy of their 2016 tax returns.

1 10. I summarized the rental income received post-petition for each property in
2 November 2017 and December 2017 as reported by Debtors in the MORs they filed with the
3 Court. For each of the properties reported by Debtors, I compared the actual rental income
4 received by Debtors as reported in the MORs to the gross rental income projected by Debtors to
5 be received in the month of December 2017 as reflected in their Cash Collateral Budget filed
6 with the Court. [ECF Nos. 72, 80, and 93]. The analysis for November 2017 is summarized at
7 the attached Exhibit "C". The analysis for December 2017 is summarized at the attached Exhibit
8 "D".

9 11. Based on my analysis at Exhibit C, Debtors received \$20,115 total post-petition
10 gross rental income in November 2017. In their Cash Collateral Budget, Debtors projected the
11 gross rental income for these properties to be \$74,645 (i.e., \$54,530 higher than the projected
12 total gross rental income for December 2017). Because Debtors filed the petition on November
13 8, 2017, the November 2017 MOR may not reflect the total rental income received for
14 November 2017 (i.e., the November 2017 MOR reflects only the post-petition rental income for
15 November 2107). Based on Debtors' Schedules A/B (ECF No. 24, page 24 of 66), the Debtors
16 reported that their total cash and deposits of money were \$1,818 at November 8, 2017 (i.e., the
17 bankruptcy filing date). To the extent that Debtors received additional rental income for these
18 properties for November 2017 prior to the case filing, it appears that as of November 8, 2017,
19 Debtors no longer had the funds on deposit.

20 12. Based on my analysis at Exhibit D, Debtors received \$59,053 total gross rental
21 income in December 2017. In their Cash Collateral Budget, Debtors projected the gross rental
22 income for these properties to be \$74,645 (i.e., \$15,592 higher than the projected total gross
23 rental income for December 2017).

24 13. Based on my analysis at Exhibits C and D, it appears that, with respect to the total
25 projected gross rental income, the gross rental income used by Debtors in their Cash Collateral
26 Budget may not be realistic.

27 I declare under penalty of perjury under the laws of the United States that the foregoing
28 is true and correct.

Dated: February 20, 2018

/s/ Clarke Finneran

D. A. CLARKE FINNERAN

Bankruptcy Analyst for the United States Trustee

EXHIBIT A

Day, Jared A. (USTP)

From: Day, Jared A. (USTP)
Sent: Friday, January 12, 2018 12:27 PM
To: 'dchandler1747@yahoo.com'; 'david@dnchandler.com'
Cc: 'Jane@dnchandler.com'; Finneran, Clarke (USTP)
Subject: NDCA 17-10828-wjl Squires; Real Property Insurance & MOR Status; Urgent
Attachments: Squires Insurance Summary 1.12.18.xlsx

Hi David,

Please find a real property insurance status spreadsheet attached for your review. Please advise the Squires that the OUST will have no choice but to file an 1112(b) motion if proof of insurance for all real properties is not provided by early next week. Also, please advise whether the schedules need to be amended to include the last four properties on the spreadsheet.

I know the Debtors are also working on getting the first MOR prepared and filed. Please remind the Debtors that the deadline for the second MOR is also coming up in about eight days.

Thanks,

Jared A. Day
Trial Attorney
Office of the U.S. Trustee, Region 17
300 Booth Street, Suite 3009
Reno, NV 89509
Phone: (775) 784-5335 Ext. 109
Fax: (775) 784-5531

	A	B	C	D
1	Property	Received	Expiration Date	Other Notes
2	1429 Sunny Ave., Eureka, CA	Yes	11/11/2018	
3	59 Ole Hanson, Eureka, CA	No		
4	39 Ole Hanson Rd.	Yes	8/12/2018	not on Sch Es for 2014 or 2015
5	2409 Lindstrom, Eureka, CA	Yes	11/11/2018	
6	2445 Russ St., Eureka, CA	Yes	9/13/2018	
7	1635 G St., Eureka, CA	No		
8	1410 Union St., Eureka, CA	No		
9	705 15th St., Eureka, CA	Yes	EXPIRED 11/1/17	
10	1233 A St., Eureka, CA	No		
11	833 H St., Eureka, CA	No		
12	2535 L St., Eureka, CA	Yes	11/11/2018	
13	202 Third, 315 & 325 C Streets, Eureka, CA	No		
14	1637 Third St., Eureka, CA	No		
15	205 4th	No		not on Sch Es for 2014 or 2015
16	2235 Broadway	No		not on Sch Es for 2014 or 2015
17	2245 Broadway, Eureka, CA	No		
18	1606 Koster St., Eureka, CA	No		
19	2941 California St, Eureka, CA	No		
20	2969 California St.	No		not on Sch Es for 2014 or 2015
21	2325 Second St., Eureka, CA	No		
22	115/117 Fifth St., Eureka, CA	No		
23	241 Wabash Ave., Eureka, CA	No		
24	1648 Nedra, Eureka, CA	Yes	7/23/2018	
25	219 Fifth St., Eureka, CA	No		
26	225 Wabash	No		not on Sch Es for 2014 or 2015
27	204 West Hawthorne, Eureka, CA	Yes	7/28/2018	
28	216 Third St., Eureka, CA	No		
29	3089, 3083, & 3079, McKinleyville, CA	No		Only 3079 McKinleyville is listed on Sch A/B
30	218 Third St/220 Third St.	No		not on Sch Es for 2014 or 2015
31	609 Summer St., Eureka, CA	No		
32	607 Summer St., Eureka, CA	No		
33	805 H St., Eureka, CA	Yes	12/15/2018	
34	1625 G St., Eureka, CA	No		
35	1925 H St., Eureka, CA	Yes	11/11/2018	
36	1803 C St., Eureka, CA	No		
37	72 Orick Lane, Orick, CA	No		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
38	57 Ole Hanson Rd., Eureka, CA	No		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
39	10 W. Clark St., Eureka, CA	No		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
40	104 W. Clark St., Eureka, CA	No		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B

EXHIBIT B

Day, Jared A. (USTP)

From: Finneran, Clarke (USTP)
Sent: Friday, January 26, 2018 5:30 PM
To: dchandler1747@yahoo.com
Cc: Day, Jared A. (USTP); Didion, Terri (USTP); Laffredi, Timothy S. (USTP); Strozza, Nick (USTP)
Subject: Squires (Case #17-10828) Proof of Insurance Request and Other Case Administration Matters
Attachments: Squires (Case #17-10828) Insurance Summary 1.28.18.pdf
Importance: High

To: David N. Chandler, Esq.
Attorney for the Debtors

I am writing to follow-up about the UST's request for proof of insurance for the debtors' real properties. Please note that this is at least the third request that our office has made to obtain this information. **Please be advised that our office has not received proof of current insurance coverage for at least 21 of the debtors' real properties. It is imperative that the debtors provide proof of insurance for all of the debtor's real property no later than February 2, 2018.**

For your reference, I have attached a copy of the updated chart that OUST Trial attorney Jared Day sent to you on January 12, 2018 which summarizes the status of the proof of insurance received from the debtors with respect to their real properties. The updated chart reflects the insurance information provided to our office on January 25, 2018.

Please also note that the chart includes several properties which were listed on either the debtors' 2014 or 2015 tax returns or on a declaration page for a policy provided to our office but which appear to not be listed on the Schedule A/B filed by the debtors. Please confirm the status of these additional properties. If the bankruptcy estate has an interest in these properties, the debtors need to provide proof of current insurance coverage. Presumably, any required amendments to the schedules and SOFA will also be made by the debtors.

Additionally, it appears that the debtors have not filed the Monthly Operating Report (MOR) for the month of December 2017. This report was due on January 20, 2018. It is imperative that the debtors file the December 2017 MOR no later than February 2, 2018.

Thank you for your immediate attention to this matter.
Sincerely,

D. A. Clarke Finneran, CPA
Bankruptcy Analyst
Office of the U.S. Trustee
300 Las Vegas Blvd., South, Suite 4300
Las Vegas, NV 89101

Phone: 702-388-6600 Ext. 226

	A	B	C	D
1	Property	Date Received	Expiration Date	Other Notes
2	1429 Sunny Ave., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18
3	59 Ole Hanson, Eureka, CA	Not Provided		
4	39 Ole Hanson Rd.	Prior to 1/12/18	8/12/2018	not on Sch Es for 2014 or 2015; Dup Ins 1/25/18
5	2409 Lindstrom, Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18
6	2445 Russ St., Eureka, CA	Prior to 1/12/18	9/13/2018	
7	1635 G St., Eureka, CA	Not Provided		
8	1410 Union St., Eureka, CA	Not Provided		
9	705 15th St., Eureka, CA	Prior to 1/12/18	EXPIRED 11/1/17	
10	1233 A St., Eureka, CA	Not Provided		
11	833 H St., Eureka, CA	Not Provided		
12	2535 L St., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18
13	202 Third, 315 & 325 C Streets, Eureka, CA	Not Provided		
14	1637 Third St., Eureka, CA	1/25/2018	1/24/2019	
15	205 4th	Not Provided		not on Sch Es for 2014 or 2015
16	2235 Broadway	Not Provided		not on Sch Es for 2014 or 2015
17	2245 Broadway, Eureka, CA	Not Provided		
18	1606 Koster St., Eureka, CA	Not Provided		
19	2941 California St, Eureka, CA	1/25/2018	1/24/2019	
20	2969 California St.	Not Provided		not on Sch Es for 2014 or 2015
21	2325 Second St., Eureka, CA	1/25/2018	1/24/2019	
22	115/117 Fifth St., Eureka, CA	Not Provided		
23	241 Wabash Ave., Eureka, CA	1/25/2018	2/4/2019	
24	1648 Nedra, Eureka, CA	Prior to 1/12/18	7/23/2018	
25	219 Fifth St., Eureka, CA	Not Provided		
26	225 Wabash	Not Provided		not on Sch Es for 2014 or 2015
27	204 West Hawthorne, Eureka, CA	Prior to 1/12/18	12/8/2018	update received 1/25/18
28	216 Third St., Eureka, CA	Not Provided		
29	3089, 3083, & 3079, McKinleyville, CA	Not Provided		Only 3079 McKinleyville is listed on Sch A/B
30	218 Third St/220 Third St.	Not Provided		not on Sch Es for 2014 or 2015
31	609 Summer St., Eureka, CA	Not Provided		
32	607 Summer St., Eureka, CA	Not Provided		
33	805 H St., Eureka, CA	Prior to 1/12/18	12/15/2018	Duplicate Ins received 1/25/18

	A	B	C	D
34	1625 G St., Eureka, CA	1/25/2018	1/24/2019	
35	1925 H St., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18
36	1803 C St., Eureka, CA	Not Provided		
37	72 Orick Lane, Orick, CA (Orick Hill per Ins)	1/25/2018	11/12/2018	Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
38	57 Ole Hanson Rd., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
39	10 W. Clark St., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
40	104 W. Clark St., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
41	2989 California, Eureka, CA	1/25/2018	1/24/2019	Not listed on Sch A/B; Listed on Acord Ins Policy

EXHIBIT C

Real Property	November 2017 MOR Gross Actual Income	Projected Cash Budget (IECF No 72)	Variance
117-119 5th St., Eureka, CA	\$740.00	\$1,900.00	(\$1,160.00)
1188 Winchester, McKinleyville, CA	Not Listed	Not Listed	
1233 A St., Eureka, CA	\$1,940.00	\$4,320.00	(\$2,380.00)
1410 Union St., Eureka, CA	\$0.00	\$750.00	(\$750.00)
1429 Sunny Ave., Eureka, CA	\$230.00	\$1,675.00	(\$1,445.00)
1606 Koster St., Eureka, CA	\$0.00	\$0.00	\$0.00
1625 G St./1623 G St., Eureka, CA	\$890.00	\$6,150.00	(\$5,260.00)
1635 G St., Eureka, CA	\$0.00	\$0.00	\$0.00
1637 Third St., Eureka, CA	\$1,205.00	\$3,575.00	(\$2,370.00)
1648 Nedra, Eureka, CA	\$0.00	\$0.00	\$0.00
1803 C St., Eureka, CA	\$0.00	\$2,865.00	(\$2,865.00)
1925 H St., Eureka, CA	\$0.00	\$950.00	(\$950.00)
202 Third, 315 -317 & 325 C Streets, Eureka, CA	\$600.00	\$600.00	\$0.00
204 West Hawthorne, Eureka, CA	\$0.00	\$1,950.00	(\$1,950.00)
205 4th	\$0.00	\$1,000.00	(\$1,000.00)
211-219 Fifth St., Eureka, CA	\$230.00	\$1,985.00	(\$1,755.00)
216 Third St., Eureka, CA	\$0.00	\$0.00	\$0.00
218 Third St/220 Third St.	\$0.00	\$0.00	\$0.00
2235 Broadway	\$0.00	\$0.00	\$0.00
2245 Broadway, Eureka, CA	\$0.00	\$0.00	\$0.00
2325 Second St., Eureka, CA	\$760.00	\$1,850.00	(\$1,090.00)
2409 Lindstrom, Eureka, CA	\$0.00	\$900.00	(\$900.00)
241 Wabash Ave., Eureka, CA	\$2,550.00	\$1,275.00	\$1,275.00
2445 Russ St., Eureka, CA	\$0.00	\$1,250.00	(\$1,250.00)
2535 L St., Eureka, CA	\$0.00	\$1,250.00	(\$1,250.00)
2927 California St.	Not Listed	\$0.00	
2941 & 2969 California St, Eureka, CA	\$2,195.00	\$19,065.00	(\$16,870.00)
3089, 3083, & 3079 McKinleyville, McKinleyville, CA	\$1,000.00	\$2,950.00	(\$1,950.00)
39 Ole Hanson Rd., Eureka, CA	\$0.00	\$0.00	\$0.00
57 Ole Hanson Rd., Eureka, CA	Not Listed	Not Listed	
59 Ole Hanson Rd., Eureka, CA	\$1,540.00	\$500.00	\$1,040.00
607 Summer St., Eureka, CA	\$1,895.00	\$3,050.00	(\$1,155.00)

609 Summer St., Eureka, CA	\$1,100.00	\$2,350.00	(\$1,250.00)
705 15th St., Eureka, CA	\$1,300.00	\$2,115.00	(\$815.00)
72 Orick Lane, Orick, CA	Not Listed	\$500.00	
805 & 805 1/2, 811-817 H St, Eureka, CA	\$0.00	\$1,650.00	(\$1,650.00)
833 H St., Eureka, CA	\$1,940.00	\$8,220.00	(\$6,280.00)
TOTALS	\$20,115.00	\$74,645.00	(\$54,530.00)

EXHIBIT D

Real Property	December 2017 MOR Gross Actual Income	Projected Cash Budget (ECF No 72)	Variance
117-119 5th St., Eureka, CA	\$2,850.00	\$1,900.00	\$950.00
1188 Winchester, McKinleyville, CA	\$0.00	Not Listed	
1233 A St., Eureka, CA	\$3,630.00	\$4,320.00	(\$690.00)
1410 Union St., Eureka, CA	\$775.00	\$750.00	\$25.00
1429 Sunny Ave., Eureka, CA	\$1,460.00	\$1,675.00	(\$215.00)
1606 Koster St., Eureka, CA	\$0.00	\$0.00	\$0.00
1625 G St./1623 G St., Eureka, CA	\$2,403.00	\$6,150.00	(\$3,747.00)
1635 G St., Eureka, CA	\$0.00	\$0.00	\$0.00
1637 Third St., Eureka, CA	\$7,670.00	\$3,575.00	\$4,095.00
1648 Nedra, Eureka, CA	\$0.00	\$0.00	\$0.00
1803 C St., Eureka, CA	\$560.00	\$2,865.00	(\$2,305.00)
1925 H St., Eureka, CA	\$0.00	\$950.00	(\$950.00)
202 Third, 315 - 317 & 325 C Streets, Eureka, CA	\$0.00	\$600.00	(\$600.00)
204 West Hawthorne, Eureka, CA	\$2,600.00	\$1,950.00	\$650.00
205 4th	\$0.00	\$1,000.00	(\$1,000.00)
211-219 Fifth St., Eureka, CA	\$980.00	\$1,985.00	(\$1,005.00)
216 Third St., Eureka, CA	\$460.00	\$0.00	\$460.00
218 Third St/220 Third St.	\$0.00	\$0.00	\$0.00
2235 Broadway	\$0.00	\$0.00	\$0.00
2245 Broadway, Eureka, CA	\$0.00	\$0.00	\$0.00
2325 Second St., Eureka, CA	\$1,145.00	\$1,850.00	(\$705.00)
2409 Lindstrom, Eureka, CA	\$900.00	\$900.00	\$0.00
241 Wabash Ave., Eureka, CA	\$0.00	\$1,275.00	(\$1,275.00)
2445 Russ St., Eureka, CA	\$1,250.00	\$1,250.00	\$0.00
2535 L St., Eureka, CA	\$1,250.00	\$1,250.00	\$0.00
2927 California St.	Not Listed	\$0.00	
2941 & 2969 California St, Eureka, CA	\$15,825.00	\$19,065.00	(\$3,240.00)
3089, 3083, & 3079 McKinleyville, McKinleyville, CA	\$2,025.00	\$2,950.00	(\$925.00)
39 Ole Hanson Rd., Eureka, CA	\$0.00	\$0.00	\$0.00
57 Ole Hanson Rd., Eureka, CA	Not Listed	Not Listed	
59 Ole Hanson Rd., Eureka, CA	\$0.00	\$500.00	(\$500.00)
607 Summer St., Eureka, CA	\$3,125.00	\$3,050.00	\$75.00

609 Summer St., Eureka, CA	\$2,140.00	\$2,350.00	(\$210.00)
705 15th St., Eureka, CA	\$865.00	\$2,115.00	(\$1,250.00)
72 Orick Lane, Orick, CA	\$2,000.00	\$500.00	\$1,500.00
805 & 805 1/2, 811-817 H St, Eureka, CA	\$0.00	\$1,650.00	(\$1,650.00)
833 H St., Eureka, CA	\$5,140.00	\$8,220.00	(\$3,080.00)
TOTALS	\$59,053.00	\$74,645.00	(\$15,592.00)

EXHIBIT E

	A	B	C	D
1	Property	Date Received	Expiration Date	Other Notes
2	1429 Sunny Ave., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18 & 2/15/18
3	59 Ole Hanson, Eureka, CA	2/15/2018	2/8/2019	new policy
4	39 Ole Hanson Rd.	Prior to 1/12/18	8/12/2018	not on 2014 or 2015 Sch Es; Dup Ins 1/25 & 2/15/18
5	2409 Lindstrom, Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18 & 2/15/18
6	2445 Russ St., Eureka, CA	Prior to 1/12/18	9/13/2018	
7	1635 G St., Eureka, CA	2/15/2018	3/10/2018	
8	1410 Union St., Eureka, CA	Not Provided		
9	705 15th St., Eureka, CA	Prior to 1/12/18	EXPIRED 11/1/17	
10	1233 A St., Eureka, CA	2/15/2018	6/15/2018	
11	833 H St., Eureka, CA	2/15/2018	3/29/2018	
12	2535 L St., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18 & 2/15/18
13	202 Third, 315 & 325 C Streets, Eureka, CA	Not Provided		
14	1637 Third St., Eureka, CA	1/25/2018	1/24/2019	Duplicate Ins received 2/15/18
15	205 4th	Not Provided		not on Sch Es for 2014 or 2015
16	2235 Broadway	Not Provided		not on Sch Es for 2014 or 2015
17	2245 Broadway, Eureka, CA	Not Provided		
18	1606 Koster St., Eureka, CA	Not Provided		
19	2941 California St, Eureka, CA	1/25/2018	1/24/2019	Duplicate Ins received 2/15/18
20	2969 California St.	Not Provided		not on Sch Es for 2014 or 2015
21	2325 Second St., Eureka, CA	1/25/2018	1/24/2019	Duplicate Ins received 2/15/18
22	115/117 Fifth St., Eureka, CA	Not Provided		
23	241 Wabash Ave., Eureka, CA	1/25/2018	2/4/2019	Duplicate Ins received 2/15/18
24	1648 Nedra, Eureka, CA	Prior to 1/12/18	7/23/2018	
25	219 Fifth St., Eureka, CA	2/15/2018	2/9/2019	
26	225 Wabash	Not Provided		not on Sch Es for 2014 or 2015
27	204 West Hawthorne, Eureka, CA	Prior to 1/12/18	12/8/2018	update received 1/25/18; Duplicate recd 2/15/18
28	216 Third St., Eureka, CA	Not Provided		
29	3089, 3083, & 3079, McKinleyville, CA	Not Provided		Only 3079 McKinleyville is listed on Sch A/B
30	218 Third St/220 Third St.	Not Provided		not on Sch Es for 2014 or 2015
31	609 Summer St., Eureka, CA	Not Provided		
32	607 Summer St., Eureka, CA	Not Provided		
33	805 H St., Eureka, CA	Prior to 1/12/18	12/15/2018	Duplicate Ins received 1/25/18 & 2/15/18

	A	B	C	D
34	1625 G St., Eureka, CA	1/25/2018	1/24/2019	Duplicate Ins received 2/15/18
35	1925 H St., Eureka, CA	Prior to 1/12/18	11/11/2018	Duplicate Ins received 1/25/18 & 2/15/18
36	1803 C St., Eureka, CA	Not Provided		
37	72 Orick Lane, Orick, CA (Orick Hill per Ins)	1/25/2018	11/12/2018	On 2015 Tax Sch E; Not on Sch A/B; Dup Ins 2/15/18
38	57 Ole Hanson Rd., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
39	10 W. Clark St., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
40	104 W. Clark St., Eureka, CA	Not Provided		Listed on 2015 Tax Return Sch E; Not listed on Sch A/B
41	2989 California, Eureka, CA	1/25/2018	1/24/2019	Not on Sch A/B; On Acord Ins Policy; Dup Ins 2/15/18